Donald C. Dybeck

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September 6, 2011

The Honorable James M. Peck Weil, Gotshal and Manges LLP The Office of the United States Trustee for Region 2 Milbank, Tweed, Hadley, & McCloy LLP

Regarding: Lehman Brothers Holdings Inc.-Debtors

Chapter 11 Case No. 08-13555 (JMP)

Debtors' One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee

Claims)

Claims: 11327, 11328, 11329 Claimant: Donald C. Dybeck

Classification and Amount: Priority: \$87,400

Lehman had been custodian for a deferred compensation fund which I created in 1985. I had received 7 of the 10 contracted payments that started in 2001. The check for my scheduled 2008 payment "bounced."

Lehman owes me the 3 final payments from the fund that had a value of about \$87,400 in 2008. I claim \$29,133.33 for each of the 3 years or a total of \$87,400 which is the sum of my 3 claims numbers 11327, 11328, and 11329.

Lehman's objection states simply "no case" without amplification, reasons or any explanation. This seems rather curious. My deferred compensation was structured and organized under prevailing ERISA Law and should be given highest priority in this proceeding.

My letter dated September 8, 2009 included:

- 1. A copy of my 12/31/07 account statement
- 2. A copy of the bounded check and related letter from Lehman
- 3. A copy of Lehman letter dated 10/20/08

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4. Copies of e-mails to/from Lehman.

I look forward to a swift and favorable outcome because this deferred compensation fund represented an important part of my retirement savings (I retired in January 2005) and the absence of the annual payments has created a significant hardship.

Sincerely.

Donald C. Dybeck

DECETVE DISSER 12 2011 U.S. BANKRUPTCY COURT, SDNY